

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2019

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2019

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FINANCIAL STATEMENT
For the Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 320 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

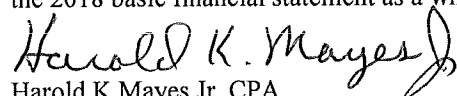
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2019, on our consideration of the Unified School District Number 320's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified School District Number 320's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 320 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report dated December 4, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices//chief-financial-officer/municipal-services..> The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
September 23, 2019

Unified School District Number 320, Wamego, Kansas

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2019

	<u>Unencumbered Cash Balance Beginning</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental type funds		
General funds		
General	\$ 0	\$ 0
Supplemental general	160,768	0
Special purpose funds		
Adult supplemental education	2,524	0
At-risk (K-12)	53,248	0
Bilingual Education	33	0
Virtual Education	30,569	0
Capital outlay	385,185	0
Driver training	31,838	0
Food service	301,390	0
Professional development	19,109	0
Parent education program	0	0
Special education	75,773	0
Vocational education	59,444	0
Gifts	40,287	0
KPERS Special Retirement Contribution	0	0
Contingency reserve	339,766	0
Textbook rental	177,214	0
Special Services Cooperative	335,143	0
Health Care Services	0	0
Federal grants	0	0
District activity funds		
Gate receipts	43,503	0
School projects	1,675	0
User fees	3,173	0
Bond and interest fund		
Bond and interest	2,283,204	0
Capital project fund		
Construction	<u>4,401,302</u>	<u>0</u>
 Total reporting entity (excluding agency funds)	 \$ <u><u>8,745,148</u></u>	 \$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement

Statement 1

<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash Balance Ending</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2019</u>
\$ 9,564,027	\$ 9,564,027	\$ 0	\$ 740,130	\$ 740,130
2,986,225	3,034,511	112,482	40,447	152,929
488	1,151	1,861	63	1,924
620,719	619,554	54,413	92,821	147,234
75,000	73,524	1,509	7,498	9,007
61,906	59,798	32,677	4,754	37,431
695,739	678,205	402,719	119,077	521,796
0	0	31,838	0	31,838
804,983	847,374	258,999	10,885	269,884
58,034	52,611	24,532	5,731	30,263
47,785	47,785	0	520	520
2,234,086	2,208,506	101,353	495	101,848
408,454	381,536	86,362	53,123	139,485
11,156	13,173	38,270	418	38,688
1,248,737	1,248,737	0	0	0
0	0	339,766	0	339,766
180,739	125,543	232,410	12,379	244,789
5,112,790	5,367,302	80,631	430,955	511,586
90,575	69,989	20,586	0	20,586
176,858	176,858	0	14,099	14,099
136,378	143,926	35,955	0	35,955
10,015	10,136	1,554	0	1,554
157,046	156,495	3,724	0	3,724
2,722,648	2,852,584	2,153,268	0	2,153,268
26,346	3,355,851	1,071,797	1,255,280	2,327,077
<u>\$ 27,430,734</u>	<u>\$ 31,089,176</u>	<u>\$ 5,086,706</u>	<u>\$ 2,788,675</u>	<u>\$ 7,875,381</u>

Composition of ending cash**Demand deposits (includes held checks)**

Bank deposits	\$ 6,444,761
Kaw Valley Bank	0
Investments	<u>1,667,614</u>

Total cash and investments 8,112,375

Agency funds per Schedule 3 (236,994)

Total reporting entity (excluding agency funds) \$ 7,875,381

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 320 is a municipal corporation governed by an elected seven-member board.

These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds. The District does not have any of these types of funds.

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (such as a payroll-clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District number 320 has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the capital outlay fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The Kansas State Department of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Gifts
Health Care Services

Contingency Reserve
Federal Grants

Textbook Rental

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE E. DEPOSITS AND INVESTMENTS - Continued

As of June 30, 2019, the District had the following investments and maturities:

	Cost	Fair Value	Investment Maturities Less than 1 year	Rating U.S.
US T-Note	\$ 897,152	\$ 900,000	\$ 897,152	N/A
US T-Bill	494,262	496,305	494,262	N/A
Federated Government Obligations	26,200	26,200	26,200	N/A
SBKC Money Market Investment	250,000	250,000	250,000	N/A
	<u>\$ 1,667,614</u>	<u>\$ 1,672,505</u>	<u>\$ 1,667,614</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit in the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2019, is as follows:

See above for details of investments but all are U.S. government securities and percentage is 100%.

Custodial credit risk – deposits. Custodial credit risk is the risk in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at **June 30, 2019**.

At **June 30, 2019**, the carrying amount of the District's bank deposits was \$8,112,375 (which includes petty cash funds) and the bank balance was \$7,834,352. The bank balance was held by three banks resulting in a decrease in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$255,926 was covered by FDIC insurance, \$1,667,614 was invested in a trust at a bank (of which \$1,667,614 was invested as noted above), and \$5,910,812 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

Custodial credit risk – investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$369,018 for general fund and \$129,058 for supplemental general fund subsequent to **June 30, 2019** and as required by K.S.A. 72-6466 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended **June 30, 2019**.

NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation				
Series 2009 A	3.13%	12/29/2009	1,325,000	06/30/2019
Series 2009 B	5.375% to 5.9%	12/29/2009	9,300,000	06/30/2025
Series 2016	3.00% to 4.00%	3/10/2016	7,815,000	09/01/2024
Series 2017	5.00%	1/5/2017	20,000,000	09/01/2036
Capital lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030

Changes in long-term liabilities for the Wamego Unified School District for the year ended **June 30, 2019**, were as follows:

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30, 2019</u>	<u>Interest Paid</u>
General obligation bonds:					
Series 2009 A	\$ 1,325,000	\$ 0	\$ (1,325,000)	\$ 0	\$ 20,703
Series 2009 B	1,300,000	0	0	1,300,000	533,682
Series 2016	7,815,000	0	0	7,815,000	284,250
Series 2017	<u>20,000,000</u>	<u>0</u>	<u>0</u>	<u>20,000,000</u>	<u>973,200</u>
Total long-term debt	<u>\$ 30,440,000</u>	<u>\$ 0</u>	<u>\$ (1,325,000)</u>	<u>\$ 29,115,000</u>	<u>\$ 1,811,835</u>
Capital lease - equipment	<u>\$ 1,593,987</u>	<u>\$ 0</u>	<u>\$ (109,264)</u>	<u>\$ 1,484,723</u>	<u>\$ 55,595</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	<u>General Obligation</u>		<u>Capital lease</u>	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	1,300,000	1,382,166	112,933	51,926
2021	1,370,000	1,236,900	117,013	47,845
2022	1,465,000	1,194,375	121,095	43,764
2023	1,560,000	1,141,200	125,318	39,540
2024	1,640,000	1,077,200	129,593	35,266
2025 to 2029	7,230,000	4,437,350	719,469	104,823
2030 to 2034	8,420,000	2,625,750	159,302	5,556
2035 to 2039	<u>6,130,000</u>	<u>469,750</u>	<u>0</u>	<u>0</u>
	<u>\$ 29,115,000</u>	<u>\$ 13,564,691</u>	<u>\$ 1,484,723</u>	<u>\$ 328,720</u>

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE G. LONG-TERM DEBT - Continued

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On July 15, 2009, the State Board of Education granted the District authority to issue bonds in excess of statutory limits. At **June 30, 2019**, the statutory limit for the District was \$11,663,029 and the District had exceeded the debt limit by \$16,721,847. The District has received approval from the State to exceed its debt limit. The outstanding bond principal represents 33% of the District valuation.

Operating Leases

The District leases office equipment under annual operating leases. The total annual rental expense under these leases was \$56,789 for **June 30, 2019**. Expected future rental payments under this operating lease for the issuing are detailed below:

Year ended	Copiers	Postage Machine	Total
June 30, 2020	\$ 53,878	\$ 2,911	\$ 56,789
June 30, 2021	53,878	0	53,878
June 30, 2022	53,878	0	53,878
June 30, 2023	53,878	0	53,878
June 30, 2024	22,449	0	22,449
	<u>\$ 237,961</u>	<u>\$ 2,911</u>	<u>\$ 240,872</u>

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6478	\$ 1,642,644
General Fund	Bilingual	K.S.A. 72-6478	13,745
General Fund	Vocational Education	K.S.A. 72-6478	60,000
General Fund	Virtual Education	K.S.A. 72-6478	60,635
General Fund	Professional development	K.S.A. 72-6478	50,000
General Fund	Parent Education	K.S.A. 72-6478	18,349
Supplemental General	Bilingual	K.S.A. 72-6430	61,255
Supplemental General	Special Education	K.S.A. 72-6430	552,167
Supplemental General	Vocational Education	K.S.A. 72-6430	340,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	620,000
Special Education	COOP	K.S.A. 72-6478	1,567,903
Title IIA	Title I	K.S.A. 72-6429	15,018
			<u>\$ 5,001,716</u>

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy regarding personal leave allows 24 hours of personal leave each year which may be taken in 15-minute increments if the teacher provides a request for leave (submitted 2 weeks in advance) to the building principal which in turn is submitted to the superintendent. The personal leave can accumulate up to 48 hours. If personal leave exceeds 24 hours at year-end the amount in excess of 24 hours will be credited to each individual's sick leave. The District's policy regarding sick and bereavement leave allows for 80 hours for teachers and 40 hours for certified employees each year. Part-time employees will receive a sick and bereavement leave in proportion to that of a full time employee. Sick and bereavement leave may accumulate up to 960 hours and can be taken in 15-minute increments. Employees may contribute to a sick leave pool from their individual accumulated sick and bereavement leave. Once an employee contributes to the pool they are a member of the pool and eligible to receive time from the pool upon formal request. The sick leave pool is limited to 90 days total and if contributions to the pool will result in excess of 90 days, the time will be credited back to the donor. In the event of termination, accumulated sick leave is not payable.

Sick and bereavement leave is paid out to resigning and retiring employees at the following rates:

3 - 6 years of service.....	\$ 200
7 - 10 years of service.....	300
11 or more years of service.....	500

For the year ended June 30, 2019, \$1,700 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of \$10.00 per day. For the year ended June 30, 2019, \$668 was paid under this plan.

Compensated absences for the year ended June 30, 2019 were as follows:

	<u>Balance Beginning of Year</u>	<u>Net Change</u>	<u>Balance End of Year</u>
Compensated absences	\$ 20,100	\$ (2,300)	\$ 17,800

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. In addition, the District shall contribute the cost of the health insurance premium for a single policy to a maximum of \$350 per month to the fringe benefit package for full time employees and administrators. Currently, benefits offered through the Plan include health insurance coverage, medical reimbursement, and childcare reimbursement.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administrated through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is at 1% for the year ended June 30, 2019.

NOTE J. DEFINED BENEFIT PENSION PLAN

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2019. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,248,737 for the year ended June 30, 2019.

Net Pension Liability - At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$17,168,118. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

NOTE K. RISK MANAGMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. Management is not aware of any other statutory violations for the period covered by this audit.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at **June 30, 2019**.

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 23, 2019, the date the financial statements were available to be issued and has determined there are no events which require disclosure.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Unified School District Number 320, Wamego, Kansas

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2019**

	Certified Budget	Adjustment to Comply with Legal Max
Governmental type funds		
General funds		
General	\$ 9,667,208	\$ (134,970)
Supplemental General	3,067,265	(38,420)
Special revenue funds		
Adult Supplemental Education	4,955	0
At-Risk (K-12)	673,200	0
Bilingual Education	75,000	0
Virtual Education	91,204	0
Capital Outlay	977,645	0
Driver Training	31,837	0
Food Service	1,063,392	0
Professional Development	71,608	0
Parent Education Program	47,785	0
Special Education	2,345,258	0
Vocational Education	463,189	0
KPERS Special Retirement Contribution	1,948,983	0
Special Services Cooperative	5,644,245	0
Bond and interest funds		
Bond and Interest	2,852,585	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 31,789	\$ 9,564,027	\$ 9,564,027	\$ 0
8,292	3,037,137	3,034,511	(2,626)
0	4,955	1,151	(3,804)
0	673,200	619,554	(53,646)
0	75,000	73,524	(1,476)
0	91,204	59,798	(31,406)
0	977,645	678,205	(299,440)
0	31,837	0	(31,837)
0	1,063,392	847,374	(216,018)
0	71,608	52,611	(18,997)
0	47,785	47,785	0
0	2,345,258	2,208,506	(136,752)
0	463,189	381,536	(81,653)
0	1,948,983	1,248,737	(700,246)
0	5,644,245	5,367,302	(276,943)
0	2,852,585	2,852,584	(1)

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local sources				
Reimbursements	\$ 28,113	\$ 31,789	\$ 50,000	\$ (18,211)
County sources				
In lieu of taxes	4,173	0	0	0
State sources				
General state aid	7,725,024	7,893,900	7,924,891	(30,991)
Special education aid	1,510,940	1,638,338	1,692,317	(53,979)
	<u>9,268,250</u>	<u>9,564,027</u>	<u>\$ 9,667,208</u>	<u>\$ (103,181)</u>
Total cash receipts				
Expenditures				
Instruction				
Salaries				
Certified	3,994,003	3,904,087	\$ 4,034,810	\$ (130,723)
Noncertified	218,370	340,098	311,183	28,915
Employee benefits				
Insurance	308,344	343,470	333,572	9,898
Social security	310,040	323,400	333,523	(10,123)
Other	25,264	23,697	24,758	(1,061)
Supplies				
General supplemental (teaching)	264	0	0	0
Student support services				
Salaries				
Certified	201,926	180,343	200,968	(20,625)
Noncertified	81,763	83,082	83,807	(725)
Employee benefits				
Insurance	27,672	27,806	29,530	(1,724)
Social security	19,098	17,622	21,785	(4,163)
Other	1,096	824	1,189	(365)
Instructional support staff				
Salaries				
Certified	112,534	116,801	115,478	1,323
Noncertified	157,889	142,120	161,837	(19,717)
Employee benefits				
Insurance	4,684	12,141	5,792	6,349
Social security	20,574	19,639	21,214	(1,575)
Other	1,763	1,399	1,535	(136)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
General administration				
Salaries				
Certified	\$ 106,088	\$ 108,740	\$ 108,740	\$ 0
Noncertified	9,410	9,645	9,645	0
Employee benefits				
Insurance	7,368	6,321	7,150	(829)
Social security	8,722	8,954	9,057	(103)
Other	586	485	648	(163)
School administration				
Salaries				
Certified	431,209	462,964	441,990	20,974
Noncertified	155,241	158,191	159,122	(931)
Employee benefits				
Insurance	55,215	62,659	62,000	659
Social security	42,311	44,882	45,987	(1,105)
Other	3,037	2,658	3,306	(648)
Central services				
Salaries				
Certified	86,669	88,836	88,836	0
Noncertified	125,405	124,948	132,040	(7,092)
Employee benefits				
Insurance	16,785	22,755	18,475	4,280
Social security	14,955	15,154	16,897	(1,743)
Other	1,095	912	1,215	(303)
Operations and maintenance				
Salaries				
Noncertified	543,339	550,330	391,766	158,564
Employee benefits				
Insurance	55,946	69,397	111,967	(42,570)
Social security	35,891	38,310	34,062	4,248
Other	31,514	20,199	26,751	(6,552)
Purchased Professional & Tech services	0	44,947	0	44,947
Student transportation services				
Supervision				
Salaries				
Noncertified	0	0	41,460	(41,460)
Employee benefits				
Insurance	0	0	4,244	(4,244)
Social security	0	0	3,172	(3,172)
Other	0	0	1,254	(1,254)
Vehicle operating services				
Salaries				
Noncertified	257,044	257,387	181,823	75,564

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Vehicle operating services - continued				
Employee benefits				
Insurance	\$ 38,090	\$ 37,736	\$ 35,500	\$ 2,236
Social security	18,616	19,021	13,987	5,034
Other	14,043	10,942	12,974	(2,032)
Vehicle Services & Maintenance Services				
Employee benefits				
Other	1,448	1,231	0	1,231
Other student transportation services				
Salaries				
Noncertified	13,154	13,482	53,671	(40,189)
Employee benefits				
Social security	1,004	1,026	4,105	(3,079)
Other	12	13	4,465	(4,452)
Other Support Services				
Other Purchased Services	0	0	39,397	(39,397)
Operating transfers				
Bilingual Education	65,000	13,745	13,745	0
Professional Development	0	50,000	50,000	0
Parent Education Program	0	18,349	18,824	(475)
Special education	1,528,769	1,642,644	1,717,317	(74,673)
Virtual Education	55,000	60,635	60,635	0
Vocational education	60,000	60,000	60,000	0
Adjustment to comply with legal max	0	0	(134,970)	134,970
Legal operating budget	9,268,250	9,564,027	9,532,238	31,789
Adjustment for qualifying budget credits	0	0	31,789	(31,789)
Total expenditures	9,268,250	9,564,027	\$ 9,564,027	\$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Local sources				
Ad valorem tax	\$ 1,392,900	\$ 1,216,443	\$ 1,208,955	\$ 7,488
Delinquent tax	11,261	13,427	14,106	(679)
Reimbursements	32,915	5,665	0	5,665
County sources				
Motor vehicle tax	131,889	141,671	132,077	9,594
Recreational vehicle tax	3,087	3,261	3,133	128
Commercial vehicle tax	10,251	12,079	8,789	3,290
16/20M truck	2,658	2,627	0	2,627
State sources				
Supplemental state aid	1,519,443	1,591,052	1,611,234	(20,182)
Total cash receipts	<u>3,104,404</u>	<u>2,986,225</u>	<u>\$ 2,978,294</u>	<u>\$ 7,931</u>
Expenditures				
Instruction				
Salaries				
Certified	49,503	132,618	\$ 13,745	\$ 118,873
Employee benefits				
Insurance	4,684	0	0	0
Social security	3,697	0	0	0
Other	258	0	0	0
Purchased property services	0	833	0	833
Other purchased services	8,014	510	11,820	(11,310)
Supplies				
General teaching supplies	46,801	46,134	57,350	(11,216)
Property	0	609	3,200	(2,591)
Other	27,096	15,733	28,300	(12,567)
Student support services				
Supplies	16,451	12,003	21,300	(9,297)
Instructional support staff				
Purchased property services	2,500	3,000	73,500	(70,500)
Other Purchased Services	467	9,330	0	9,330
Supplies				
Books and periodicals	13,731	17,001	20,000	(2,999)
General administration				
Purchased property services	0	0	500	(500)
and technical services	0	0	21,600	(21,600)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance Over (Under)
	Actual			
Expenditures - continued				
General administration - continued				
Other purchased services				
Insurance	\$ 0	\$ 0	\$ 123,520	\$ (123,520)
Communications	0	0	68,050	(68,050)
Other	28,969	29,641	31,300	(1,659)
Supplies	0	0	3,500	(3,500)
Other	0	0	13,858	(13,858)
School administration				
Employee benefits				
Social Security	0	1	0	1
Purchased property services	0	0	54,000	(54,000)
Purchased Professional and Tech	0	0	1,700	(1,700)
Other purchased services				
Communications	0	0	15,800	(15,800)
Other	2,026	994	0	994
Supplies	0	0	15,000	(15,000)
Other	0	0	78,386	(78,386)
Central services				
Purchased professional and technical services	137,308	148,571	14,500	134,071
Other purchased services	124,462	111,828	3,200	108,628
Supplies	35,352	50,648	18,900	31,748
Property	101,659	54,177	0	54,177
Other	12,449	14,071	0	14,071
Operations & maintenance				
Purchased professional and Tech technical services	6,828	9,273	56,450	(47,177)
Purchased property services				
Cleaning	22,693	21,959	23,000	(1,041)
Repairs and maintenance	15,711	29,867	29,850	17
Other	199	751	300	451
General supplies	216,048	259,045	172,500	86,545
Energy				
Heating	33,836	45,427	36,000	9,427
Electricity	310,969	291,708	316,000	(24,292)
Motor Fuel	9,048	1,403	9,700	(8,297)
Vehicle Operating Services				
Employee benefits				
Social security	112	117	0	117
Other purchased services				
Insurance	0	0	22,000	(22,000)
Motor fuel	39,420	52,486	44,500	7,986
Equipment	3,269	28,509	0	28,509
Other	115,696	33,463	23,805	9,658

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Vehicle & Maintenance Services				
Property	\$ 1,501	\$ 1,987	\$ 13,000	\$ (11,013)
Supplies	67,111	37,392	53,709	(16,317)
Operating transfers				
Bilingual Education	0	61,255	61,255	0
Professional development	50,000	0	0	0
Parent education program	15,316	0	0	0
Special education	575,212	552,167	552,167	0
Vocational education	350,000	340,000	340,000	0
At-risk (K-12)	620,000	620,000	620,000	0
Adjustment to comply with legal max	<u>0</u>	<u>0</u>	<u>(38,420)</u>	<u>38,420</u>
Legal operating budget	3,068,396	3,034,511	3,028,845	5,666
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>8,292</u>	<u>(8,292)</u>
Total expenditures	<u>3,068,396</u>	<u>3,034,511</u>	<u>\$ 3,037,137</u>	<u>\$ (2,626)</u>
Receipts over (under) expenditures	36,008	(48,286)		
Unencumbered cash, July 1	<u>124,760</u>	<u>160,768</u>		
Unencumbered cash, June 30	\$ <u>160,768</u>	\$ <u>112,482</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Cash receipts				
Local sources				
Student fees	\$ 1,744	\$ 243	\$ 1,200	\$ (957)
Donations	2,000	0	0	0
Reimbursements	3	0	1,200	(955)
Other	0	245	0	245
	<u>3,747</u>	<u>488</u>	<u>2,400</u>	<u>(1,667)</u>
Total cash receipts				
Expenditures				
Instruction				
Purchased professional & tech services	1,195	60	\$ 1,500	\$ (1,440)
Supplies				
General supplemental (teaching)	1,445	730	1,600	(870)
Supplies (technology related)	143	87	250	(163)
Property	0	0	1,105	(1,105)
Student Support Services				
Other purchased services	25	274	500	(226)
	<u>2,808</u>	<u>1,151</u>	<u>4,955</u>	<u>(3,804)</u>
Total expenditures				
Receipts over (under) expenditures	939	(663)		
Unencumbered cash, July 1	<u>1,585</u>	<u>2,524</u>		
Unencumbered cash, June 30	\$ <u>2,524</u>	\$ <u>1,861</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
AT-RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Other				
Miscellaneous	\$ 110	\$ 719	\$ 0	\$ 719
Transfer from Supplemental General	620,000	620,000	620,000	0
	<u>620,110</u>	<u>620,719</u>	<u>\$ 620,000</u>	<u>\$ 719</u>
Expenditures				
Instruction				
Salaries				
Certified	410,262	428,090	\$ 473,136	\$ (45,046)
Noncertified	82,365	0	0	0
Employee benefits				
Insurance	38,232	40,957	43,800	(2,843)
Social security	35,839	32,844	36,194	(3,350)
Other	10,087	1,923	2,506	(583)
Supplies				
General supplemental	599	1,910	3,500	(1,590)
Property and equipment	0	0	20,069	(20,069)
Student support services				
Salaries				
Certified	50,481	97,264	81,995	15,269
Employee benefits				
Insurance	4,684	9,398	4,800	4,598
Social security	3,377	6,756	6,273	483
Other	258	412	352	60
Other purchased services	0	0	500	(500)
Central Services				
Other	0	0	75	(75)
Other supplemental service				
Board paid health fee	(81)	0	0	0
Total expenditures	<u>636,103</u>	<u>619,554</u>	<u>\$ 673,200</u>	<u>\$ (53,646)</u>
Receipts over (under) expenditures	(15,993)	1,165		
Unencumbered cash, July 1	<u>69,241</u>	<u>53,248</u>		
Unencumbered cash, June 30	<u>\$ 53,248</u>	<u>\$ 54,413</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2e

**SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Other				
Transfer from General	\$ 65,000	\$ 13,745	\$ 13,745	\$ 0
Transfer from Supplemental General	0	61,255	61,255	0
	<u>65,000</u>	<u>75,000</u>	<u>\$ 75,000</u>	<u>\$ 0</u>
Expenditures				
Instruction				
Salaries				
Certified	48,945	47,737	\$ 50,281	\$ (2,544)
Noncertified	9,572	15,086	9,859	5,227
Employee benefits				
Insurance	5,319	5,169	5,500	(331)
Social security	4,385	4,639	4,601	38
Other	310	270	331	(61)
Supplies				
General supplemental	32	278	3,928	(3,650)
Support Services				
Purchased Professional and Tech Services	<u>346</u>	<u>345</u>	<u>500</u>	<u>(155)</u>
Total expenditures	<u>68,909</u>	<u>73,524</u>	<u>\$ 75,000</u>	<u>\$ (1,476)</u>
Receipts over (under) expenditures	(3,909)	1,476		
Unencumbered cash, July 1	<u>3,942</u>	<u>33</u>		
Unencumbered cash, June 30	<u>\$ 33</u>	<u>\$ 1,509</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Tuition	\$ 2,100	\$ 1,271	\$ 0	\$ 1,271
Other				
Transfer from General	<u>55,000</u>	<u>60,635</u>	<u>60,635</u>	<u>0</u>
	<u>57,100</u>	<u>61,906</u>	<u>\$ 60,635</u>	<u>\$ 1,271</u>
Expenditures				
Instruction				
Salaries				
Certified	43,534	44,624	\$ 41,792	\$ 2,832
Employee benefits				
Insurance	4,744	4,698	4,788	(90)
Social security	2,906	2,791	3,197	(406)
Other	223	185	230	(45)
Purchased Professional and Tech Services	346	0	9,000	(9,000)
Supplies				
General supplemental	8,329	0	800	(800)
Technology Related	0	0	9,080	(9,080)
Property and equipment	320	7,500	21,317	(13,817)
Central Services				
Other Purchased Services	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total expenditures	<u>60,402</u>	<u>59,798</u>	<u>\$ 91,204</u>	<u>\$ (31,406)</u>
Receipts over (under) expenditures	(3,302)	2,108		
Unencumbered cash, July 1	<u>33,871</u>	<u>30,569</u>		
Unencumbered cash, June 30	<u>\$ 30,569</u>	<u>\$ 32,677</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Ad valorem tax	\$ 357,113	\$ 377,260	\$ 361,700	\$ 15,560
Delinquent tax	2,007	3,530	3,613	(83)
Interest on idle funds	5,903	17,955	5,000	12,955
Reimbursements	29,075	66,285	28,000	38,285
County sources				
Motor vehicle tax	35,208	37,989	34,806	3,183
Recreational vehicle tax	817	859	825	34
Commercial vehicle tax	2,728	3,114	2,316	798
State sources				
Capital outlay state aid	151,192	170,247	156,200	14,047
Federal Sources				
Federal Resources	0	18,500	0	18,500
	<u>584,043</u>	<u>695,739</u>	<u>\$ 592,460</u>	<u>\$ 103,279</u>
Expenditures				
Instruction				
Supplies-performance uniforms	72,848	879	\$ 30,000	\$ (29,121)
Property (equipment and furnishings)	28,251	44,534	88,000	(43,466)
Student support services				
Property (equipment and furnishings)	12,474	12,418	30,000	(17,582)
Instructional support staff				
Property (equipment and furnishings)	1,170	11,005	40,000	(28,995)
General administration				
Property (equipment and furnishings)	640	13,975	30,000	(16,025)
School Administration				
Property (equipment and furnishings)	5,056	47,971	10,000	37,971
Central Services				
Supplies - Technology Software	29,708	2,470	10,000	(7,530)
Operations and maintenance				
Salaries				
Noncertified	70,522	121,470	180,422	(58,952)
Employee benefits				
Insurance	15,802	15,208	17,995	(2,787)
Social security	9,992	12,445	11,632	813
Other	158	3,554	1,680	1,874
Other purchased services	0	0	3,000	(3,000)
Property	19,849	19,869	30,000	(10,131)
Transportation				
Property (equipment and furnishings)	142,612	109,239	180,000	(70,761)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Vehicle services and maintenance				
Salaries				
Noncertified	\$ 35,153	\$ 38,380	\$ 36,207	\$ 2,173
Employee benefits				
Insurance	0	3,916	3,528	388
Social security	2,656	2,881	2,770	111
Other	33	35	1,528	(1,493)
Expenditures - continued				
Facility acquisition & construction services				
Building improvements	189,650	217,956	0	217,956
Outside Contractors	0	0	105,944	(105,944)
Other	0	0	164,939	(164,939)
Total expenditures	<u>636,574</u>	<u>678,205</u>	\$ <u>977,645</u>	\$ <u>(299,440)</u>
Receipts over (under) expenditures	(52,531)	17,534		
Unencumbered cash, July 1	<u>437,716</u>	<u>385,185</u>		
Unencumbered cash, June 30	\$ <u>385,185</u>	\$ <u>402,719</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State sources				
State safety aid	\$ 6,272	\$ 0	\$ 0	\$ 0
Total cash receipts	<u>6,272</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instruction				
Salaries				
Certified	7,540	0	0	0
Employee benefits				
Social security	577	0	0	0
Other	40	0	0	0
Central services				
Other	0	0	30,424	(30,424)
Vehicle operations, maintenance services				
Insurance	<u>1,413</u>	<u>0</u>	<u>1,413</u>	<u>(1,413)</u>
Total expenditures	<u>9,570</u>	<u>0</u>	<u>31,837</u>	<u>(31,837)</u>
Receipts over (under) expenditures	(3,298)	0		
Unencumbered cash, July 1	<u>35,136</u>	<u>31,838</u>		
Unencumbered cash, June 30	<u>\$ 31,838</u>	<u>\$ 31,838</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Local sources				
Student sales - lunch	\$ 343,253	\$ 336,224	\$ 321,682	\$ 14,542
Student school lunches (breakfast)	16,544	16,047	16,544	(497)
Adult and student sales	128,434	138,678	115,001	23,677
Interest	543	1,430	500	930
Miscellaneous	9,993	17,732	0	17,732
State sources				
School food assistance	8,145	8,117	6,635	1,482
Federal sources				
Child nutrition programs	301,652	286,755	301,640	(14,885)
Total cash receipts	<u>808,564</u>	<u>804,983</u>	<u>\$ 762,002</u>	<u>\$ 42,981</u>
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	0	651	\$ 42,825	\$ (42,174)
Employee benefits				
Social security	0	48	3,276	(3,228)
Other	0	19	1,842	(1,823)
Miscellaneous supplies	6,674	3,888	16,000	(12,112)
Heating	0	4,240	0	4,240
Electricity	0	10,107	0	10,107
Other Utilities	0	1,369	0	1,369
Food service operation				
Salaries				
Noncertified	286,455	295,179	252,223	42,956
Employee benefits				
Insurance	39,553	56,147	38,000	18,147
Social security	21,449	21,409	19,295	2,114
Other	13,970	11,855	13,846	(1,991)
Other purchased services	1,038	0	22,200	(22,200)
Supplies				
Food and milk	381,024	394,635	477,000	(82,365)
Miscellaneous supplies	18,728	25,267	34,500	(9,233)
Property	53,151	11,294	127,385	(116,091)
Other	14,593	11,266	15,000	(3,734)
Total expenditures	<u>836,635</u>	<u>847,374</u>	<u>\$ 1,063,392</u>	<u>\$ (216,018)</u>
Receipts over (under) expenditures	(28,071)	(42,391)		
Unencumbered cash, July 1	<u>329,461</u>	<u>301,390</u>		
Unencumbered cash, June 30	<u>\$ 301,390</u>	<u>\$ 258,999</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Local sources				
Other	\$ 3,881	\$ 1,406	\$ 0	\$ 1,406
State sources				
State aid	7,906	6,628	2,500	4,128
Other				
Transfer from General	0	50,000	50,000	0
Transfer from Supplemental General	50,000	0	0	0
Total cash receipts	<u>61,787</u>	<u>58,034</u>	<u>\$ 52,500</u>	<u>\$ 5,534</u>
Expenditures				
Instructional support staff				
Salaries				
Certified	0	0	\$ 1,000	\$ (1,000)
Employee benefits				
Social security	642	31	617	(586)
Other	8	0	8	(8)
Purchased professional and technical services	45,943	47,506	58,898	(11,392)
Purchased property services	2,454	3,251	5,500	(2,249)
Other purchased services	0	20	0	20
Supplies				
Books and periodicals	1,302	371	4,100	(3,729)
Miscellaneous supplies	1,158	1,432	1,485	(53)
Total expenditures	<u>51,507</u>	<u>52,611</u>	<u>\$ 71,608</u>	<u>\$ (18,997)</u>
Receipts over (under) expenditures	10,280	5,423		
Unencumbered cash, July 1	<u>8,829</u>	<u>19,109</u>		
Unencumbered cash, June 30	\$ <u>19,109</u>	\$ <u>24,532</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Cash receipts				
Local Sources				
Reimbursements	\$ 4	\$ 0	\$ 0	\$ 0
State sources				
Parent education aid	26,635	29,436	28,961	475
Other				
Transfer from general	0	18,349	18,824	(475)
Transfer from supplemental general	15,316	0	0	0
Total cash receipts	<u>41,955</u>	<u>47,785</u>	<u>\$ 47,785</u>	<u>\$ 0</u>
Expenditures				
Student support services				
Salaries				
Non-Certified	33,121	33,948	\$ 33,942	\$ 6
Employee benefits				
Insurance	4,603	4,697	4,704	(7)
Social security	2,422	2,559	2,596	(37)
Other	162	147	180	(33)
Other purchased services				
Other	1,432	3,253	2,950	303
Miscellaneous supplies	42	443	313	130
Property and Equipment	0	128	400	(272)
Instructional support staff				
Purchased professional and technical services	163	442	750	(308)
Central services				
Other purchased services	10	2,168	1,950	218
Total expenditures	<u>41,955</u>	<u>47,785</u>	<u>\$ 47,785</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2I

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018	Actual	Budget	Variance Over (Under)
	Actual			
Cash receipts				
Local sources				
Reimbursements	\$ 143	\$ 39,275	\$ 0	\$ 39,275
State sources				
State Aid	18,871	0	0	0
Other				
Transfers				
General	1,528,769	1,642,644	1,717,317	(74,673)
Supplemental general	575,212	552,167	552,167	0
Total cash receipts	<u>2,122,995</u>	<u>2,234,086</u>	<u>\$ 2,269,484</u>	<u>\$ (35,398)</u>
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	575,212	552,167	\$ 552,167	\$ 0
Instructional Support Staff				
Employee Benefits				
Social Security	5,489	7,718	0	7,718
Support Services				
Purchased Professional and Tech	0	0	25,000	(25,000)
Student Transportation Services				
Property	0	0	49,694	(49,694)
Vehicle operating services				
Salaries				
Noncertified	59,962	52,959	61,760	(8,801)
Employee benefits				
Insurance	520	24	4,800	(4,776)
Social security	4,501	3,978	4,725	(747)
Other	2,526	3,658	2,929	729
Other purchased services				
Insurance	1,675	1,653	1,800	(147)
Supplies				
Motor fuel	6,758	9,134	8,000	1,134
Other	12,617	9,312	9,750	(438)
Transfers to Special Education Coop	<u>1,455,593</u>	<u>1,567,903</u>	<u>1,624,633</u>	<u>(56,730)</u>
Total expenditures	<u>2,124,853</u>	<u>2,208,506</u>	<u>\$ 2,345,258</u>	<u>\$ (136,752)</u>
Receipts over (under) expenditures	(1,858)	25,580		
Unencumbered cash, July 1	<u>77,631</u>	<u>75,773</u>		
Unencumbered cash, June 30	\$ <u>75,773</u>	\$ <u>101,353</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Reimbursement	\$ 0	\$ 696	\$ 0	\$ 696
Other	0	300		
Federal sources				
Perkins Reimbursement	2,469	7,458	3,745	3,713
Other				
Transfers				
General	60,000	60,000	60,000	0
Supplemental general	350,000	340,000	340,000	0
Total cash receipts	<u>412,469</u>	<u>408,454</u>	<u>\$ 403,745</u>	<u>\$ 4,409</u>
Expenditures				
Instruction				
Salaries				
Certified	289,229	294,220	\$ 297,906	\$ (3,686)
Employee benefits				
Insurance	23,823	16,214	25,000	(8,786)
Social security	20,446	20,812	22,790	(1,978)
Other	1,491	1,238	1,698	(460)
Purchased Property Services	35	51	500	(449)
Supplies				
General supplemental	21,913	19,894	27,000	(7,106)
Property	6,759	9,411	62,795	(53,384)
Other	13,454	13,701	17,500	(3,799)
Support Services				
Purchased Professional and Tech	4,899	0	0	0
Operations and maintenance				
Water/sewer	5,322	5,995	8,000	(2,005)
Total expenditures	<u>387,371</u>	<u>381,536</u>	<u>\$ 463,189</u>	<u>\$ (81,653)</u>
Receipts over (under) expenditures	25,098	26,918		
Unencumbered cash, July 1	<u>34,346</u>	<u>59,444</u>		
Unencumbered cash, June 30	\$ <u>59,444</u>	\$ <u>86,362</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas**Schedule 2n****SPECIAL PURPOSE FUNDS
GIFTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Contributions	\$ 33,580	\$ 11,156
 Expenditures		
Instruction	<u>15,927</u>	<u>13,173</u>
Receipts over (under) expenditures	17,653	(2,017)
Unencumbered cash, July 1 as restated	<u>22,634</u>	<u>40,287</u>
Unencumbered cash, June 30	<u><u>\$ 40,287</u></u>	<u><u>\$ 38,270</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
KPERs Special Retirement Contribution

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State Sources				
State Aid	\$ 1,461,554	\$ 1,248,737	\$ 1,948,983	\$ (700,246)
Total receipts	<u>1,461,554</u>	<u>1,248,737</u>	<u>\$ 1,948,983</u>	<u>\$ (700,246)</u>
Expenditures				
Instruction				
Employee benefits	1,013,739	856,563	\$ 1,324,835	\$ (468,272)
Student support				
Employee benefits	144,412	129,072	206,752	(77,680)
Instructional support				
Employee benefits	30,061	26,704	43,854	(17,150)
General administration				
Employee benefits	40,161	34,547	54,039	(19,492)
School administration				
Employee benefits	63,844	57,428	93,045	(35,617)
Central Services				
Employee benefits	23,416	21,142	34,189	(13,047)
Operations and maintenance				
Employee benefits	75,440	61,873	95,196	(33,323)
Student transportation services				
Employee benefits	41,698	36,658	58,033	(21,375)
Food service				
Employee benefits	<u>28,783</u>	<u>24,750</u>	<u>39,040</u>	<u>(14,290)</u>
Total expenditures	<u>1,461,554</u>	<u>1,248,737</u>	<u>\$ 1,948,983</u>	<u>\$ (700,246)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2p

**SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Technology equipment	<u>0</u>	<u>0</u>
Receipts over expenditures	0	0
Unencumbered cash, July 1	<u>339,766</u>	<u>339,766</u>
Unencumbered cash, June 30	\$ <u><u>339,766</u></u>	\$ <u><u>339,766</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas**Schedule 2g****SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Rental fees and books	\$ 110,936	\$ 123,710
Other	<u>43,448</u>	<u>57,029</u>
Total receipts	<u>154,384</u>	<u>180,739</u>
 Expenditures		
Instruction		
Purchased Professional and Tech	10,353	44,161
Supplies	<u>151,636</u>	<u>81,382</u>
Total expenditures	<u>161,989</u>	<u>125,543</u>
Receipts over (under) expenditures	(7,605)	55,196
Unencumbered cash, July 1	<u>184,819</u>	<u>177,214</u>
Unencumbered cash, June 30	<u><u>\$ 177,214</u></u>	<u><u>\$ 232,410</u></u>

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Payments from school districts and government sources	\$ 2,374,589	\$ 2,609,964	\$ 4,284,195	\$ (1,674,231)
Interest on idle funds	717	1,988	1,000	988
Reimbursements	880	2,295	0	2,295
Other	20,871	19,081	32,500	(13,419)
Federal sources				
Regular	760,885	722,380	720,536	1,844
Grants in aid	25,870	25,870	25,870	0
Medicaid	212,729	163,309	245,000	(81,691)
Other				
Transfer from Special Ed	1,436,722	1,567,903	0	1,567,903
Total cash receipts	<u>4,833,263</u>	<u>5,112,790</u>	<u>\$ 5,309,101</u>	<u>\$ (1,764,214)</u>
Expenditures				
Instruction				
Salaries				
Certified	1,911,726	1,972,889	\$ 2,027,699	\$ (54,810)
Noncertified	1,139,139	1,300,327	1,174,253	126,074
Employee benefits				
Insurance	360,393	443,120	381,704	61,416
Social security	224,838	237,711	248,995	(11,284)
Other	26,746	21,172	17,138	4,034
Purchased professional and technical services	2,411	26,303	2,500	23,803
Other purchased services				
Tuition	5,819	1,440	10,000	(8,560)
Other	36,988	30,815	47,600	(16,785)
Supplies				
General teaching supplies	11,289	11,905	19,905	(8,000)
Property	1,964	2,416	3,200	(784)
Other	1,109	345	500	(155)
Student support services				
Salaries				
Certified	595,093	604,172	935,003	(330,831)
Employee benefits				
Insurance	51,240	65,396	55,781	9,615
Social security	57,651	59,179	66,738	(7,559)
Other	7,024	3,511	4,903	(1,392)
Purchased professional and technical services	233,679	252,683	32,000	220,683
Other purchased services	6,971	9,002	4,500	4,502
Supplies	11,053	8,503	13,000	(4,497)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over Under
	2018 Actual	Actual	Budget	
Expenditures - continued				
Student support services - continued				
Property	\$ 900	\$ 36	\$ 11,000	\$ (10,964)
Other	0	115	150	(35)
Instructional support staff				
Salaries				
Certified	5,193	6,064	2,000	4,064
Noncertified	0	0	3,000	(3,000)
Employee benefits				
Social security	354	306	230	76
Other	4	5	3	2
Purchased professional and technical services	14,851	13,302	14,004	(702)
Other purchased services	8,620	5,515	6,980	(1,465)
Miscellaneous supplies	0	265	2,657	(2,392)
Property	11,755	17,059	24,000	(6,941)
Special area administration services				
Salaries				
Certified	85,905	88,053	88,482	(429)
Noncertified	136,652	139,034	142,251	(3,217)
Employee benefits				
Insurance	12,866	9,499	10,900	(1,401)
Social security	15,899	16,317	17,537	(1,220)
Other	1,271	986	1,338	(352)
Purchased professional and technical services	8,000	0	8,000	(8,000)
Other purchased services	34	0	850	(850)
Purchased Property services	0	38	0	38
Property	333	0	3,000	(3,000)
Communications	2,101	1,380	3,000	(1,620)
Central services				
Employee benefits				
Other	0	0	188,404	(188,404)
Purchase professional and tech srvs	1,800	60	3,600	(3,540)
Purchased property services	32,836	6,799	31,900	(25,101)
Other purchased services	3,628	2,477	6,640	(4,163)
Other	11,535	7,709	18,000	(10,291)
Vehicle operating services				
Other purchased services				
Contracting bus service	0	0	900	(900)
Mileage	0	0	5,500	(5,500)
Insurance	1,413	1,394	2,500	(1,106)
Supplies				
Motor fuel	1,461	0	2,000	(2,000)
Total expenditures	\$ 5,042,544	\$ 5,367,302	\$ 5,644,245	\$ (276,943)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2r

**SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
Receipts over (under) expenditures	\$ (209,281)	\$ (254,512)		
Unencumbered cash, July 1	544,424	335,143		
Unencumbered cash, June 30	\$ <u>335,143</u>	\$ <u>80,631</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
HEALTH CARE SERVICES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Other	\$ 0	\$ 90,575
Total receipts	<u>0</u>	<u>90,575</u>
Expenditures		
Instruction		
Supplies	<u>0</u>	<u>69,989</u>
Total expenditures	<u>0</u>	<u>69,989</u>
Receipts over (under) expenditures	0	20,586
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 20,586</u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

**SPECIAL PURPOSE FUNDS
FEDERAL GRANTS**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Title I	Title IIA
Cash receipts		
Federal sources	\$ 129,392	\$ 32,448
Operating transfers	<u>15,018</u>	<u>0</u>
Total cash receipts	<u>144,410</u>	<u>32,448</u>
Expenditures		
Instruction	143,354	0
Instructional support staff	1,056	17,430
Operating transfers	<u>0</u>	<u>15,018</u>
Total expenditures	<u>144,410</u>	<u>32,448</u>
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report

Schedule 2t

Totals		Prior Year	
June 30, 2019		Totals	June 30, 2018
\$	161,840	\$	165,317
	<u>15,018</u>		<u>15,893</u>
	176,858		181,210
	143,354		144,447
	18,486		20,870
	<u>15,018</u>		<u>15,893</u>
	176,858		181,210
	0		0
	<u>0</u>		<u>0</u>
\$	<u><u>0</u></u>	\$	<u><u>0</u></u>

Unified School District Number 320, Wamego, Kansas

Schedule 2u

BOND & INTEREST FUNDS
BOND AND INTEREST #2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Local sources					
Ad valorem tax	\$ 1,428,455	\$ 1,510,788	\$ 1,446,034	\$ 64,754	
Delinquent tax	10,847	14,246	14,453	(207)	
County sources					
Motor vehicle tax	138,074	149,166	139,228	9,938	
Recreational vehicle tax	3,268	3,438	3,302	136	
Commercial vehicle tax	10,911	12,456	9,265	3,191	
16/20M Truck	2,774	2,800	0	2,800	
State sources					
State aid - capital improvements	1,045,944	854,920	854,885	35	
Other					
Federal tax credit	174,180	174,834	174,086	748	
Total cash receipts	<u>2,814,453</u>	<u>2,722,648</u>	<u>\$ 2,641,253</u>	<u>\$ 81,395</u>	
Expenditures					
Debt service					
Interest	1,723,824	1,527,584	\$ 1,527,585	\$ (1)	
Principal	1,610,000	1,325,000	1,325,000	0	
Total expenditures	<u>3,333,824</u>	<u>2,852,584</u>	<u>\$ 2,852,585</u>	<u>\$ (1)</u>	
Receipts over (under) expenditures	(519,371)	(129,936)			
Unencumbered cash, July 1	<u>2,802,575</u>	<u>2,283,204</u>			
Unencumbered cash, June 30	<u>\$ 2,283,204</u>	<u>\$ 2,153,268</u>			

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2v

CAPITAL PROJECTS FUND
CONSTRUCTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
	Actual	Actual
Cash receipts		
Local sources		
Interest on idle funds	\$ 186,336	\$ 26,259
Bond Proceeds	<u>100,552</u>	<u>87</u>
Total cash receipts	<u>286,888</u>	<u>26,346</u>
Expenditures		
Architectural & Engineering Services	12,544,490	2,120,338
Construction	0	0
Administrative Costs	0	0
Fees and Seviles	0	0
Furniture and Fixtures	0	0
Technology	(14,674)	50,160
Safety & Security	45,489	109,369
Building Improvements	37,348	24,649
Ground Improvements	0	1,030,615
Turf Improvements	257,022	5,925
Contingency	<u>40,760</u>	<u>14,795</u>
Total expenditures	<u>12,910,435</u>	<u>3,355,851</u>
Receipts over (under) expenditures	(12,623,547)	(3,329,505)
Unencumbered cash, July 1	<u>17,024,849</u>	<u>4,401,302</u>
Unencumbered cash, June 30	<u><u>\$ 4,401,302</u></u>	<u><u>\$ 1,071,797</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2019

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2017	\$ 2,483	\$ 0	\$ 192	\$ 2,291
Class of 2019	2,196	3,028	3,240	1,984
Class of 2020	3,227	3,697	4,718	2,206
Class of 2021	1,397	6,524	2,999	4,922
Class of 2022	0	2,510	739	1,771
Art club	896	3	0	899
Band	7,937	15,650	22,660	927
Broadcasting	485	0	0	485
Life Skills	2,453	1,219	1,381	2,291
CFL	344	792	720	416
Cheerleaders	5,905	11,929	11,037	6,797
Culinary Arts	259	1,313	1,423	149
Debate/Forensic	581	2,609	2,572	618
Dazzlers	1,083	8,541	6,095	3,529
F.B.L.A.	6,447	2,844	4,360	4,931
F.C.A.	495	0	0	495
Peer Chamber	2,344	3,000	1,511	3,833
F.F.A.	21,938	50,985	54,314	18,609
F.C.C.L.A.	1,025	6,997	7,174	848
Fine Arts	21	0	0	21
Interest	1,166	331	0	1,497
Kays	1,092	4,179	3,471	1,800
Mentoring	967	0	56	911
National Honor Society	1,600	1,024	2,348	276
Newspaper	1,455	0	0	1,455
Peer Counselor	17	0	0	17
Prom	0	4,550	4,550	0
Renaissance	535	0	0	535
SADD	1,398	1,540	0	2,938
Scholar bowl	1,486	1,005	1,239	1,252
Science club	505	176	272	409
Science Fair	3,831	1,186	2,072	2,945
World Culture Club	269	1	0	270
Spanish Club	164	7,641	5,034	2,771
Student council	1,250	2,409	2,145	1,514
Sport Uniforms	36,242	20,134	22,803	33,573
Theatre club	3,352	11,491	11,723	3,120
Vocal music	7,691	210	1,885	6,016
Counselor/W-Club	1,140	7,978	7,439	1,679
Weightlifting	1,397	0	0	1,397
Annual	526	15,470	12,635	3,361
Concessions	3,173	17,779	18,835	2,117
Student need gift	1,000	0	606	394
Football gift	4,785	16,403	19,125	2,063
C.C./Track gift	5,321	2,317	3,770	3,868
Girl's tennis gift	770	802	0	1,572
Girl's Golf gift	102	0	0	102
Girl's b-ball gift	32	6,588	5,886	734

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2019

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Boy's b-ball gift	\$ 0	\$ 1,038	\$ 0	\$ 1,038
Track Gift	0	1,125	299	826
Volleyball gift	10,391	915	1,512	9,794
Wrestling gift	1,847	6,232	6,538	1,541
Baseball gift	2,188	21,655	18,359	5,484
Golf gift	245	885	0	1,130
Softball gift	2,994	1,067	507	3,554
Senior Interview Day	17	375	0	392
Honor Flight	7,238	11,881	4,632	14,487
Subtotal Wamego High School	167,702	290,028	282,876	174,854
Junior High School				
Physical education	942	3,025	2,401	1,566
Band	1,000	12,811	9,312	4,499
Boy's basketball	178	0	26	152
Girl's Basketball	28	0	0	28
Chorus	2,222	16	154	2,084
RSVP	2,164	0	389	1,775
Track	1,374	0	0	1,374
Science fair	121	0	0	121
Student council	413	1,207	752	868
Football	569	0	0	569
Teen leaders	715	50	571	194
Volleyball	474	0	0	474
MS gift	2,569	1,000	450	3,119
Wrestling	1,048	0	0	1,048
Yearbook	141	5,538	4,696	983
Book fair	281	0	0	281
Concessions	3,270	7,919	7,679	3,510
Graduation fund	952	2,166	1,346	1,772
Magazine fundraiser	31	0	0	31
Nutrition advisor	246	0	0	246
Pop fund	45	427	250	222
Science	28	14	0	42
Subtotal Junior High School	18,811	34,173	28,026	24,958
West Elementary School				
Band	249	462	482	229
Vocal music	311	444	565	190
Turn around	168	0	0	168
Yearbook	1,614	1,788	1,924	1,478
Carnival	17	0	1	16
Gift fund	24,137	27,408	19,076	32,469
Library	1,058	50	881	227
Robotics	180	0	1	179
Student council	414	1	0	415
West pencils	331	0	0	331
Books for fun	20	0	0	20
Subtotal West Elementary	28,499	30,153	22,930	35,722

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2019

<u>Fund</u>	<u>Cash Beginning</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Ending</u>
Central Elementary School				
Student benefit	\$ 1,231	\$ 3,690	\$ 4,338	\$ 583
Central gift fund	265	0	0	265
Landscaping	125	0	0	125
Library book fair	1,435	134	1,082	487
	<u>3,056</u>	<u>3,824</u>	<u>5,420</u>	<u>1,460</u>
Subtotal Central Elementary				
	<u>3,056</u>	<u>3,824</u>	<u>5,420</u>	<u>1,460</u>
Total student organization funds	\$ <u>218,068</u>	\$ <u>358,178</u>	\$ <u>339,252</u>	\$ <u>236,994</u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2019**

	<u>Cash Balance Beginning</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Cash Balance Ending</u>
Gate receipts				
Wamego High School Athletics	\$ 33,444	\$ 110,549	\$ 122,050	\$ 21,943
Wamego Junior High School Athletics	10,059	25,829	21,876	14,012
Subtotal gate receipts	<u>43,503</u>	<u>136,378</u>	<u>143,926</u>	<u>35,955</u>
School Projects				
Wamego High School				
Athletics travel	1,251	1	0	1,252
Junior High School				
Class fees-art/comp graphics	0	2,126	2,126	0
Woods	0	7,888	7,888	0
West Elementary School				
Activity	280	0	122	158
Bullying prevention	144	0	0	144
Subtotal school projects	<u>1,675</u>	<u>10,015</u>	<u>10,136</u>	<u>1,554</u>
User fees				
High School				
Art photography	0	3,460	3,460	0
Foods	0	900	900	0
Technology	0	10,566	10,516	50
Library	0	409	409	0
Welding	0	14,446	14,446	0
Health & Performance	0	520	0	520
Inst. Materials	0	6,234	6,234	0
Voag/horticulture	0	200	200	0
Wood/tech	0	908	908	0
Student meals	0	8,858	8,858	0
General	0	606	531	75
Sales tax	0	16,619	16,614	5
EC Biswell	0	230	230	0
Junior High School				
Handbook	557	0	0	557
Library	1,863	1,145	1,101	1,907
Inst. Materials	0	14,477	14,477	0
Technology	0	20,553	20,553	0
Lunch Acct Payments	1	2,996	2,981	16
Sales tax	0	2,294	2,294	0
Other	125	0	0	125
West Elementary School				
Milk	0	7,543	7,543	0
Returns	627	238	396	469
Kiwi Bags	0	105	105	0

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2019**

	<u>Cash Balance Beginning</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Cash Balance Ending</u>
User fees - continued				
West Elementary School - continued				
Sales tax	\$ 0	\$ 209	\$ 209	\$ 0
Technology charge	0	3,340	3,340	0
Lunch	0	5,278	5,278	0
Central Elementary School				
Inst. Material	0	6,175	6,175	0
Preschool Role Model	0	3,900	3,900	0
Milk	0	12,952	12,952	0
Student Meal Payments	0	6,245	6,245	0
Library	0	181	181	0
Technology	0	4,775	4,775	0
Kiwi bags	0	345	345	0
Sales tax	0	339	339	0
	<u>3,173</u>	<u>157,046</u>	<u>156,495</u>	<u>3,724</u>
Subtotal user fees	<u>3,173</u>	<u>157,046</u>	<u>156,495</u>	<u>3,724</u>
Total district activity funds	\$ <u><u>48,351</u></u>	\$ <u><u>303,439</u></u>	\$ <u><u>310,557</u></u>	\$ <u><u>41,233</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Revenues	Expenditures
<u>U.S. Department of Agriculture</u>				
<u>Pass Through Kansas Department of Education</u>				
Child Nutrition Cluster				
School breakfast program	10.553	N/A	\$ 40,465	\$ 40,465
National school lunch program	10.555	N/A	207,625	207,625
Cash for commodities	10.555	N/A	38,665	38,665
Total for cluster			286,755	286,755
Team nutrition			200	200
Total U.S. Department of Agriculture			286,955	286,955
<u>U.S. Department of Education</u>				
<u>Pass Through Kansas Department of Education</u>				
Special education cluster (IDEA)				
Special education - grants to states - Title VI	84.027	N/A	609,910	609,910
Special education - grants to states - Title VI	84.027	N/A	6,226	6,226
Special education - preschool grant	84.173	N/A	23,146	23,146
Total for cluster			639,282	639,282
Title I - grants to local educational agencies	84.010	DO320	129,392	129,392
Title IIA - improving teacher quality state	84.367	DO320	32,448	32,448
2019 Hurricanes Harvey, Irma, Maria	84.938C	N/A	18,500	18,500
Perkins Reserve	84.048	N/A	1,000	1,000
<u>Pass Through Kansas Department of Health and Environment</u>				
Special Ed - Grant for Infants and Families	84.181	N/A	108,967	108,967
<u>Pass Through Kansas Board of Regents</u>				
Perkins Reserve	84.048	N/A	6,458	6,458
Total U.S. Department of Education			936,047	936,047
Total revenue and expenditures of federal awards			\$ 1,223,002	\$ 1,223,002

The District did not provide federal awards to subrecipients for the year ended June 30, 2019.

Unified School District Number 320, Wamego, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2019

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. INDIRECT COST RATE

Unified School District Number 320 did not use the standard indirect cost rate of 10%.

Special Reports

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 23, 2019. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

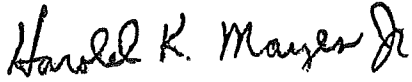
Our consideration of the internal control was for the limited purpose describe in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." The signature is written in a cursive, flowing style.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
Ottawa, Kansas
September 23, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program

We have audited Unified School District Number 320's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

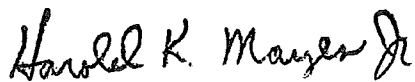
Report Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 23, 2019

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP Adverse

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified not considered to be material weaknesses: None noted

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified not considered to be material weaknesses: None noted

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
Special Education Cluster		
84.027	Special education - grants to states - Title VI	\$ 609,910
84.027	Special education - grants to states - Title VI	6,226
84.173	Special education - preschool grant	23,146
		<u>639,282</u>
84.181	Special education - grant for infants and toddlers	<u>108,967</u>
	Total	<u>\$ 748,249</u>

Dollar threshold used to distinguish between Type A and Type B programs 750,000

Auditee qualified as a low-risk auditee? No